

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF MOUNT VERNON, IOWA

DUE: December 1, 2013

16205701200000
Mount Vernon City
213 1st Street W.
Mount Vernon, IA 52314-9998

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,378,806		1,378,806	1,375,527
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,378,806		1,378,806	1,375,527
Delinquent property taxes	0		0	0
TIF revenues	724,854		724,854	727,871
Other city taxes	603,508	0	603,508	588,134
Licenses and permits	79,764	0	79,764	67,000
Use of money and property	57,515	5,164	62,679	77,500
Intergovernmental	525,268	0	525,268	444,564
Charges for fees and service	141,688	1,824,910	1,966,598	1,937,000
Special assessments	0	0	0	0
Miscellaneous	108,011	132,974	240,985	158,491
Other financing sources	2,650,929	0	2,650,929	3,840,145
Total revenues and other sources	6,270,343	1,963,048	8,233,391	9,216,232
Expenditures and Other Financing Uses				
Public safety	876,131	0	876,131	1,254,085
Public works	439,613	0	439,613	449,984
Health and social services	0	0	0	0
Culture and recreation	428,942	0	428,942	490,577
Community and economic development	83,419	0	83,419	87,023
General government	412,819	0	412,819	477,050
Debt service	1,580,875	0	1,580,875	1,680,353
Capital projects	1,619,211	0	1,619,211	2,659,007
Total governmental activities expenditures	5,441,010	0	5,441,010	7,098,079
Business type activities	0	1,324,079	1,324,079	1,497,103
Total ALL expenditures	5,441,010	1,324,079	6,765,089	8,595,182
Other financing uses, including transfers out	1,699,160	384,334	2,083,494	3,840,145
Total ALL expenditures/And other financing uses	7,140,170	1,708,413	8,848,583	12,435,327
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-869,827	254,635	-615,192	-3,219,095
Beginning fund balance July 1, 2012	3,550,144	485,357	4,035,501	7,238,268
Ending fund balance June 30, 2013	2,680,317	739,992	3,420,309	4,019,173
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 6,705,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,917,171	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/28/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Sue Ripke		319	895-8742	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11-21-2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MOUNT VERNON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	883,798	422,188		660	72,160		1,378,806			1,378,806	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	883,798	422,188			660	72,160	0	1,378,806		T01	1,378,806	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	883,798	422,188			660	72,160	0	1,378,806			1,378,806	6
7	TIF revenues			724,854				724,854		T01	724,854	7	
	Other city taxes												
8	Utility tax replacement excise taxes	18,779						18,779		T15	18,779	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	2,778						2,778		T19	2,778	12	
13	Hotel/motel tax	57,658						57,658		T19	57,658	13	
14	Other local option taxes		524,293					524,293		T09	524,293	14	
15	TOTAL OTHER CITY TAXES	79,215	524,293	0	0	0	0	603,508	0		603,508	15	
16	Section B - LICENSES AND PERMITS	79,764						79,764		T29	79,764	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	4,590	1,357	978		1,058		7,983	5,164	U20	13,147	18	
19	Rents and royalties	49,532						49,532		U40	49,532	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	54,122	1,357	978	0	1,058	0	57,515	5,164		62,679	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					7,372		7,372		B89	7,372	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32	Build America Bond interest reimb.				53,515			53,515			53,515	32	
33	Total Federal grants and reimbursements	0	0	0	53,515	7,372	0	60,887	0		60,887	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		431,521					431,521		C46	431,521	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Liquor profits	5,723						5,723		C89	5,723	54
55	STEP/state grants	16,079				11,058		27,137			27,137	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	21,802	431,521	0	0	11,058	0	464,381	0		464,381	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	21,802	431,521	0	53,515	18,430	0	525,268	0		525,268	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	675,916	A91	675,916	73
74	Sewer							0	809,661	A8Ø	809,661	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	302,230	A81	302,230	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	37,103	A80	37,103	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	2,725						2,725		A03	2,725	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	132,071						132,071		A61	132,071	100
101	Animal control charges	1,615						1,615		A89	1,615	101
102	Other charges - <i>Specify</i>							0			0	102
103	Special events, public service charges	5,277						5,277			5,277	103
104	TOTAL CHARGES FOR SERVICE	141,688	0	0	0	0	0	141,688	1,824,910		1,966,598	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	16,680	6,400					23,080		U99	23,080	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	2,325						2,325		U11	2,325	110
111	Fines	24,965						24,965		U30	24,965	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Miscellaneous	9,699	1,066					10,765	11,659		22,424	114
115	Cemetery plots/care	7,560					1,890	9,450			9,450	115
116	Swimming pool misc., concessions	13,426						13,426			13,426	116
117	Deposits received							0	4,524		4,524	117
118	Recycling bins & tags							0	116,791		116,791	118
119	Bond good faith deposit					24,000		24,000			24,000	119
120	TOTAL MISCELLANEOUS	74,655	7,466	0	0	24,000	1,890	108,011	132,974		240,985	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MOUNT VERNON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,335,044	1,386,825	725,832	54,175	115,648	1,890	3,619,414	1,963,048		5,582,462	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				567,435			567,435		NR	567,435	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	560,220	98,853		333,334	252,213		1,244,620			1,244,620	127
128	<i>Internal TIF loans and transfers in</i>		46,384		633,818	158,672		838,874			838,874	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	560,220	145,237	0	1,534,587	410,885	0	2,650,929	0		2,650,929	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,895,264	1,532,062	725,832	1,588,762	526,533	1,890	6,270,343	1,963,048		8,233,391	132
133												133
134	Beginning fund balance July 1, 2012	533,428	1,354,301	420,622	54,421	1,106,797	80,575	3,550,144	485,357		4,035,501	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,428,692	2,886,363	1,146,454	1,643,183	1,633,330	82,465	9,820,487	2,448,405		12,268,892	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	561,641						561,641		E62	561,641	2
3	Purchase of land and equipment	48,291						48,291		G62	48,291	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	5,809						5,809		E89	5,809	8
9	Purchase of land and equipment	4,350						4,350		G89	4,350	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	37,130						37,130		E24	37,130	13
14	Purchase of land and equipment	165,753						165,753		G24	165,753	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	5,000						5,000		E32	5,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	47,854						47,854		E66	47,854	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	303						303		E32	303	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	876,131	0	0	0	0	0	876,131			876,131	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		378,722					378,722		E44	378,722	42
43	Purchase of land and equipment		5,549					5,549		G44	5,549	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		44,462					44,462		E44	44,462	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,880					10,880		E44	10,880	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	439,613	0	0	0	0	439,613			439,613	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	44,500						44,500		E52	44,500	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,000						1,000		E61	1,000	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	182,834						182,834		E61	182,834	127
128	Purchase of land and equipment	2,292						2,292		G61	2,292	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	140,799						140,799		E61	140,799	130
131	Purchase of land and equipment	1,560						1,560		G61	1,560	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	24,506						24,506		E03	24,506	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,998						12,998		E61	12,998	135
136	Other culture and recreation	18,453						18,453		E61	18,453	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	428,942	0	0	0	0	0	428,942			428,942	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,030						2,030		E89	2,030	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	75,830						75,830		E89	75,830	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	5,559						5,559		E29	5,559	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	83,419	0	0	0	0	0	83,419			83,419	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,834						4,834		E29	4,834	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	145,485						145,485		E23	145,485	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	47,220						47,220		E25	47,220	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	88,319						88,319		E31	88,319	168
169	Purchase of land and equipment	8,667						8,667		G31	8,667	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		118,212					118,212		E89	118,212	171
172	Other general government — Current operation	82						82		E89	82	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	294,607	118,212	0	0	0	0	412,819			412,819	176
177	Section G — DEBT SERVICE				1,580,875			1,580,875			1,580,875	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,580,875	0	0	1,580,875			1,580,875	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Community center		7,792					7,792			7,792	184
185	Fire department		103,119			29,791		132,910			132,910	185
186	Various infrastructure; sewer; Hwy 30; water improvement		697,559			780,950		1,478,509			1,478,509	186
187	Subtotal Regular Capital Projects	0	808,470	0	0	810,741	0	1,619,211			1,619,211	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	808,470	0	0	810,741	0	1,619,211			1,619,211	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,683,099	1,366,295	0	1,580,875	810,741	0	5,441,010			5,441,010	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								383,738	E91	383,738	198
199	Purchase of land and equipment							4,267	G91		4,267	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							471,230	E80		471,230	201
202	Purchase of land and equipment							5,205	G80		5,205	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							356,419	E81		356,419	216
217	Purchase of land and equipment							2,189	G81		2,189	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							100,566	E80		100,566	230
231	Purchase of land and equipment							465	G80		465	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MOUNT VERNON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,324,079		1,324,079	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,683,099	1,366,295	0	1,580,875	810,741	0	5,441,010	1,324,079		6,765,089	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	44,192	517,241			298,853		860,286	384,334		1,244,620	255
256	Internal TIF loans/repayments and transfers out			838,874				838,874			838,874	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	44,192	517,241	838,874	0	298,853	0	1,699,160	384,334		2,083,494	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,727,291	1,883,536	838,874	1,580,875	1,109,594	0	7,140,170	1,708,413		8,848,583	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						82,465	82,465			82,465	263
264	Restricted		1,034,341	307,580	62,308			1,404,229			1,404,229	264
265	Committed							0			0	265
266	Assigned					806,180		806,180			806,180	266
267	Unassigned	701,401	-31,514			-282,444		387,443			387,443	267
268	Total Governmental	701,401	1,002,827	307,580	62,308	523,736	82,465	2,680,317			2,680,317	268
269	Proprietary								739,992		739,992	269
270	Total ending fund balance June 30, 2013	701,401	1,002,827	307,580	62,308	523,736	82,465	2,680,317	739,992		3,420,309	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,428,692	2,886,363	1,146,454	1,643,183	1,633,330	82,465	9,820,487	2,448,405		12,268,892	271
272												272

